

## APPENDIX F SAMPLE INDIRECT COST RATE

### INDIRECT COST RATE AGREEMENT STATE AGENCY

[STATE] Department of Motor Vehicles

AGREEMENT NO. 2011 (1)FILING REFERENCE: This replaces  
previous Agreement No. 2011Dated: December 17, 2012

December 20, 2010

The purpose of this Agreement is to establish indirect cost rates for use in awarding and managing Federal contracts, grants, and other assistance arrangements to which the Office of Management and Budget (OMB) Circular A-87 applies. This agreement is issued by the U.S. Department of Transportation **Federal Motor Carrier Safety Administration (FMCSA)** pursuant to the authority cited in Attachment A of OMB Circular A-87.

This Agreement consists of three parts: Section I – Rates and Bases; Section 2 – Special Remarks; and, Section III – Approvals.

#### Section I – Rate(s) and Base(s)

TYPE	Effective Period		Rate	Base	Coverage		Applicability
	From	To			Location		

#### INDIRECT RATE

Fixed	07-01-09	06-30-10	23.96%	<u>1/</u>	All	All Programs
Fixed	07-01-10	06-30-11	9.34%	<u>1/</u>	All	All Programs

#### FRINGE BENEFIT RATE

Fixed	07-01-09	06-30-10	54.98%	<u>1/</u>	All	All Programs
Fixed	07-01-10	06-30-11	55.83%	<u>1/</u>	All	All Programs

1/ Direct Salaries and Wages (Organization treats all salaries as direct)

Section I – Rate(s) and Base(s) – continued

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[STATE] Department of Motor Vehicles

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TREATMENT OF FRINGE BENEFITS

Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay, and other paid absences are included in salaries and wages and are claimed on grants, contracts, and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made.

FRINGE BENEFITS:

FICA

Retirement

Group Insurance

Worker's Compensation

Unemployment Insurance

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OTHER: The State Agency capitalization threshold for equipment is \$2,000.

## Look For:

1. Cognizant Agency
2. Rate Types
3. Period Covered
4. What is the direct base the rate is applied to?
5. Make sure the rate is applicable to your program
6. Fringe Benefits Rate(s), **OR**
7. Fringe Benefit Treatment
8. Equipment Threshold
9. Signature Execution

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Section II – Special Remarks

1. This Agreement is effective on the date of signature by the authorized representative of the Federal Government.
2. Questions regarding this Agreement should be directed to Jane Tamai by e-mail [jane.tamai@dot.gov](mailto:jane.tamai@dot.gov) or telephone 202-366-6779.
3. Approval of the rate(s) contained herein does not establish acceptance of the Organization’s total methodology for the computation of indirect cost rates for years other than the year(s) herein cited.

Section III – Approvals

For the State Agency

[State] Department of Motor Vehicles

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

For the Federal Government

U.S. Department of Transportation  
Federal Motor Carrier Safety Administration (FMCSA)  
1200 New Jersey Ave, SE  
400 Maryland Ave, SW, UCP-021M4  
Washington, DC 20590

\_\_\_\_\_  
Signature

Daphne Jefferson  
Name

Chief Financial Officer (Acting)  
Title

\_\_\_\_\_  
Date

